

November 11, 2025

**The Deputy Manager**  
Dept. of Corp. Services  
**BSE Limited**  
P. J. Towers, Dalal Street  
Fort, Mumbai – 400 001

Ref: Scrip Code 505502

Sub: Submission of Unaudited Financial Results for Q2FY26

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2025 (Q-II) for the Financial Year ended 31<sup>st</sup> March 2026 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.00 Hrs. and concluded at 16.40 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For **PS IT INFRASTRUCTURE & SERVICES LIMITED**

**KAWARLAL KANHAIYALAL OJHA**  
**DIN: 07459363**  
**MANAGING DIRECTOR**

Enclosed: a/a

# PS IT INFRASTRUCTURE & SERVICES LIMITED

Regd. Office :Office no 308,B2B Agarwal Centre, Near Malad Industrial Estate, Kanchpada, Malad West, Mumbai –400064

CIN : L72900MH1982PLC027146, Email : psitinfra@gmail.com, Website : www.psitinfrastucture.com

## Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2025

₹ in Lacs

Sr. No.	Particulars	3 Months ended 30.09.2025	Preceding 3 Months ended 30.06.2025	Corresponding 3 Months ended 30.09.2024	6 Months ended 30.09.2025	Corresponding 6 Months ended 30.09.2024	Year to date figures as on 31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Income</b>						
I	Revenue from Operations	-0.01	64.33	-	64.32	-	-
II	Other Income/(Loss)	-	-	-	-	-	17.04
III	<b>Total Income (I+II)</b>	<b>-0.01</b>	<b>64.33</b>	<b>-</b>	<b>64.32</b>	<b>-</b>	<b>17.04</b>
	<b>IV Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	581.76	-	-	581.76	-	2,445.25
	Increase/Decrease of Stock	-581.76	135.59	-	-446.17	-	-2,445.25
	Employees Benefit Expenses	2.98	1.57	2.71	4.55	6.15	11.47
	Finance Costs	21.30	15.51	4.75	36.81	4.75	24.42
	Depreciation & Amortization Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	BSE Trading Revocation Expenses	-	-	-	-	31.00	-
	Bad Debts Written Off	-	-	-	-	-	-
	Other Expenses	1.41	5.97	0.29	7.38	2.41	38.77
	<b>Total Expenses (IV)</b>	<b>25.69</b>	<b>158.64</b>	<b>7.75</b>	<b>184.33</b>	<b>44.32</b>	<b>74.66</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>-25.70</b>	<b>-94.31</b>	<b>-7.75</b>	<b>-120.01</b>	<b>-44.32</b>	<b>-57.62</b>
VI	Exceptional Items	-	-	-	-	-	0.03
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>-25.70</b>	<b>-94.31</b>	<b>-7.75</b>	<b>-120.01</b>	<b>-44.32</b>	<b>-57.65</b>
	<b>VIII Tax Expenses</b>						
	Current	-	-	-	-	-	-
	Deferred Tax	30.21	-	-	30.21	-	-14.51
	<b>Total Tax Expenses (VIII)</b>	<b>30.21</b>	<b>-</b>	<b>-</b>	<b>30.21</b>	<b>-</b>	<b>-14.51</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>4.51</b>	<b>-94.31</b>	<b>-7.75</b>	<b>-89.80</b>	<b>-44.32</b>	<b>-43.14</b>
X	Other Comprehensive Income	-	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Premeasurements of the defined measurement plan	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>4.51</b>	<b>-94.31</b>	<b>-7.75</b>	<b>-89.80</b>	<b>-44.32</b>	<b>-43.14</b>
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	5,376.00	5,376.00	5,376.00	5,376.00	5,376.00	5,376.00
XIII	Other Equity	-	-	-	-2,080.44	-1,991.82	-1,990.64
XIV	<b>Earnings per Share (Face Value of Re 10/- each)</b>						
	a) Basic	0.01	-0.18	-0.01	-0.17	-0.08	-0.80
	b) Diluted	0.01	-0.18	-0.01	-0.17	-0.08	-0.80

### Notes :

- As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 11, 2025
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- The Statutory Auditors have carried Limited Review for above Financial Results.

Place : Mumbai

Date : 11th November, 2025

For Ps IT Infrastructure & Services Limited

Sd/-

Kanwar Lal Ojha  
Managing Director

# PS IT INFRASTRUCTURE & SERVICES LIMITED

## Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept. 2025	As At 30th Sept. 2024
	Un-Audited	Un-Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	0.02	0.02
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	731.92	687.20
<b>Total Non-Current Assets ...</b>	<b>731.94</b>	<b>687.22</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>-</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	4.43	5.17
<b>Gross Non-Current Assets ...</b>	<b>4.43</b>	<b>5.17</b>
<b>Current Assets</b>		
Inventories	3,417.59	526.17
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	4.00	2,523.13
Cash & Cash Equivalents	0.00	0.39
Bank Balances	0.04	0.06
Short Term Loans & Advances	0.10	167.99
Other Financial Assets	1.50	1.50
Other Current Assets	15.22	15.25
<b>Total Non-Current Assets ...</b>	<b>3,438.45</b>	<b>3,234.49</b>
<b>Total Assets .....</b>	<b>4,174.83</b>	<b>3,926.89</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	5,376.00	5,376.00
Reserves & Surplus	-2,080.44	-1,991.82
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,295.56</b>	<b>3,384.18</b>
<b>Share Application Money Pending Allotment</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Trade Payables	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	852.65	319.75
Trade Payables	2.28	173.45
Other Financial Liabilities	-	12.10
Short Term Provisions	0.21	0.21
Current Tax Liabilities (Net)	-	6.59
Other Current Liabilities	24.12	30.60
<b>Total Current Liabilities ...</b>	<b>879.27</b>	<b>542.71</b>
<b>Total Liabilities .....</b>	<b>879.27</b>	<b>542.71</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>4,174.83</b>	<b>3,926.89</b>

**PS IT INFRASTRUCTURE & SERVICES LIMITED**  
Statement of Cash Flow as at 30th September, 2025

₹ In Lakhs

Particulars	As at 30th Sept 2025	As at 30th Sept 2024
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>-120.01</i>	<i>-44.32</i>
<i><u>Adjustments for</u></i>		
Interest Received	-	-
Depreciation	0.00	0.00
<i>Operating profit before working Capital Changes</i>	<i>-120.01</i>	<i>-44.31</i>
<i><u>Adjustments for Working Capital Changes</u></i>		
Decrease/(Increase) Loan & Advances	-	-17.14
Decrease/(Increase) Trade Receivable	211.66	-416.16
Decrease/(Increase) in Inventories	-446.17	-
Decrease/(Increase) in Other Current Assets	-	-
Increase/(Decrease) in Short-Term Borrowings	353.43	289.50
Increase/(Decrease) in Trade Payable	-	-56.89
Increase/(Decrease) in Other Current Liabilities and Provisions	0.99	-4.77
<i>Cash Generated from operations</i>	<i>119.91</i>	<i>-205.46</i>
Adjustments for Taxation	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>-0.10</i>	<i>-249.78</i>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Long Term Loan & Advances	-	-
Deferred Revenue Expenditure	-	-
Depreciation	-	-
<i>Net Cash from Investing Activities</i>	<i>-</i>	<i>-</i>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Interest Received	-	-
Extraordinary Items	-	-
<i>Net Cash used in Financing Activities</i>	<i>-</i>	<i>-</i>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>-0.10</b>	<b>-249.78</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	<i>0.13</i>	<i>250.23</i>
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	<i>0.03</i>	<i>0.45</i>



**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

**To**  
The Board of Directors of  
**PSIT INFRASTRUCTURE & SERVICES LIMITED**

1. We have reviewed the accompanying statement of **Un-Audited** Standalone Financial Results ('the statement') of **PSIT Infrastructure & Services Limited** ('the company') for the quarter and half year ended September 30, 2025 attached herewith, being prepared and submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Rajesh Kumar Gokul Chandra & Associates**  
Chartered Accountants  
FRN: 323891E

**Place: Kolkata**  
**Date: November 11, 2025**

*Archana Jhunjhunwala*  
**Archana Jhunjhunwala**  
Partner

Membership No. 069098

UDIN: 25069098BMHJEH3154

Branch : E 33, Scheme 19, Pearl Residency, Unit No 2, Murlipura, Jaipur, Rajasthan - 302039